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May 31, 2001

BOX PATENT APPLICATION Commissioner for Patents Washington, D.C. 20231

Re:

Application of Tsutomu MASUKO and Yoichi NANBA

ELECTRICALLY CONDUCTING FINE CARBON COMPOSITE POWDER, CATALYST FOR POLYMER ELECTROLYTE FUEL BATTERY AND FUEL

BATTERY

Assignee: SHOWA DENKO K.K.

Our Ref. Q61608

Dear Sir:

Attached hereto is the application identified above including twenty-seven (27) sheets of the specification (Japanese language), including the claims and abstract, one (1) sheet of drawings, a copy of sworn translations of U.S. Provisional Application Nos. 60/245,712 and 60/245,716, executed Assignment and PTO 1595 form, and executed Declaration and Power of Attorney. The verified English language translation will be submitted at a later date.

The Government filing fee is calculated as follows:

Total claims	20 - 20	=	X	\$18.00	=	\$.00
Independent claims	1 - 3	=	X	\$80.00	=	\$.00
Base Fee			_			\$710.00
TOTAL FILING FEE						\$710.00
Recordation of Assignment						\$40.00
TOTAL FFE						\$750.00

Checks for the statutory filing fee of \$710.00 and Assignment recordation fee of \$40.00 are attached. You are also directed and authorized to charge or credit any difference or overpayment to Deposit Account No. 19-4880. The Commissioner is hereby authorized to charge any fees under 37 C.F.R. §§ 1.16 and 1.17 and any petitions for extension of time under 37 C.F.R. § 1.136 which may be required during the entire pendency of the application to Deposit Account No. 19-4880. A duplicate copy of this transmittal letter is attached.

Benefit is claimed from November 6, 2000 and November 6, 2000, based on U.S. Provisional Application Nos. 60/245,712 and 60/245,716 respectively. Priority is claimed from May 31, 2000 and June 12, 2000 based on Japanese Application Nos. 2000-161973 and 2000-174982 respectively. The priority documents are enclosed herewith.

Respectfully submitted, SUGHRUE, MION, ZINN,

MACPEAK & SEAS, PLLC

Attorneys for Applicant

Waddell A. Biggar

Registration No. 24,861